

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2579

January 28, 2010

SUMMARY OF BILL: Requires any municipality having a population in excess of 150,000 to provide a method either to exempt in whole or in part religious organizations which are exempt from federal income taxation from any increase in fees for services and permits assessed when the storm water fees were initially established by the municipality, or to establish a plan for such institutions to make installment payments over a period of years mutually agreeable between the municipality and the organization.

ESTIMATED FISCAL IMPACT:

Decrease Local Revenue – Exceeds \$100,000

Assumptions:

- There are four municipalities in Tennessee with populations in excess of 150,000.
- Although the precise impact cannot be reasonably determined because the extent of the exemption is left to the discretion of local governments, the average decrease in local revenues is estimated to be in excess of \$25,000 per municipality.
- The total decrease in local revenue is estimated to exceed \$100,000 (4 x \$25,000).

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, reading "James W. White".

James W. White, Executive Director

/jaw